Tenth. Local soil and water conservation districts are encouraged to assume leadership in facilitating the program.

PROGRAM SUCCESSFUL

The program applies only to counties designated by the Secretary of Agriculture in the 10 Great Plains States. There are 423 counties in the 10 States. I would like to insert in the RECORD at this point a listing of the designated counties in the 10 Great Plains States.

This is the 13th year of operation for the Great Plains conservation program. It has proved to be particularly popular and successful. It has brought more than 32,000 farm and ranch operators under contract with the Department of Agriculture to provide conservation plans on more than 57 million acres.

In my own State of North Dakota, more than 3,600 farmers are participating in the Great Plains conservation program. They have voluntarily signed up to place more than 4,800,000 acres under conservation plans. Of this total acreage, more than 315,000 acres have been removed from crop production and placed in grass. Other practices have involved installation of strip cropping programs, the planting of shelter belts, the establishment of grassed waterways, land leveling, improvement of livestock watering facilities, and the countless other practices which will conserve and stabilize our most precious resources, the soil.

As the program nears the date of expiration, the demand for the long term cost-sharing contracts continues to grow. The 1968 fiscal year ended with a backlog of more than 5,000 unserviced applications. In fiscal year 1968 3,227 new contracts were signed covering 5,176,284 acres, obligating all the funds available for cost-sharing and technical assistance for the year.

A major effect of the program is to bring about the conversion to permanent vegetation of cropland unsuitable for sustained cultivation under the conditions of the plains. Contracts signed in 1968 call for such conversion of 135,975 acres, about 18 percent, of the cropland on the farms and ranches involved. To date, more than 1,800,000 acres of cropland conversion has been accomplished under this program. This acreage has been removed from the production of other crops, many of which are in surplus, at a cost far below that of other acreage diversion and land retirement programs.

This is a good beginning, but the job is far from complete. The critical conservation needs of the area cannot be met by the 1971 expiration date. Therefore, there is need to have the authority extended for 10 years.

The minor improvements included in this bill would—

First. Confirm the role that soil and water conservation districts are playing in implementing the program under the present authority.

Second. Provide additional latitude to the Secretary of Agriculture to determine the adequacy of control of operating units to make possible, under certain conditions, contracts on land where annual leases are customary.

Third. Provide for the Secretary of Agriculture to enter into a few contracts on land units not generally considered farms or ranches where serious erosion problems exist.

Fourth. Provide for the addition of practices that will help cope with agricultural pollution problems.

Fifth. Recognize the need for measures to enhance the fish, wildlife and recreation resources of the Great Plains.

I am joined in consponsoring this legislation by my colleagues Senator MUNDT, Senator TOWER, Senator CURTIS, Senator DOLE, Senator ALLOTT, and Senator DOMINICK.

I ask unanimous consent that a list of designated counties be printed at this point in the RECORD.

The VICE PRESIDENT. The bill will be received and appropriately referred; and, without objection, the list will be printed in the RECORD.

The bill (S. 1790) to amend the act of August 7, 1956 (70 Stat. 1115), as amended, providing for a Great Plains conservation program, was received, read twice by its title, and referred to the Committee on Agriculture and Forestry.

The list, presented by Mr. YOUNG of North Dakota, follows:

GREAT PLAINS CONSERVATION PROGRAM

[Designated counties as of December 15, 1968]

COLORADO (36)

Adams, Alamosa, Arapahoe, Baca, Bent, Boulder, Cheyenne, Conejos, Costilla, Crowley, Custer, Douglas, Elbert, El Paso, Fremont, Huerfano, Jefferson, Kiowa, Kit Carson, Larimer, Las Animas, Lincoln, Logan, Morgan, Otero, Park, Phillips, Prowers, Pueblo, Rio Grande, Saguache, Sedgwick, Teller, Washington, Weld, Yuma.

KANSAS (62)

Barber, Barton, Cheyenne, Clark, Cloud, Comanche, Decatur, Edwards, Ellis, Ellsworth, Finney, Ford, Gove, Graham, Grant, Gray, Greeley, Hamilton, Harper, Harvey, Haskell, Hodgeman, Jewell, Kearny, Kingman, Kiowa, Lane, Lincoln, Logan, McPherson:

Meade, Mitchell, Morton, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Reno, Republic, Rice, Rooks, Rush, Russell, Saline, Scott, Sedgwick, Seward, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Thomas, Trego, Wallace, Wichita.

MONTANA (37)

Big Horn, Blaine, Carbon, Carter, Cascade, Choteau, Custer, Daniels, Dawson, Fallon, Fergus, Garfield, Glacier, Golden Valley, Hill, Judith Basin, Liberty, McCono, Musselshell, Petroleum, Phillips, Pondera, Powder River, Prairie, Richland, Roosevelt, Rosebud, Sheridan, Stillwater, Sweet Grass, Teton, Toole, Treasure, Valley, Wheatland, Wibaux, Yellowstone.

NEBRASKA (60)

Adams, Antelope, Arthur, Banner, Blaine, Boone, Box Butte, Boyd, Brown, Buffalo, Chase, Cherry, Cheyenne, Clay, Custer, Dawes, Dawson, Deuel, Dundy, Franklin, Frontier, Furnas, Garden, Garfield, Gosper, Grant, Greeley, Hall, Hamilton, Harlan.

Hayes, Hitchcock, Holt, Hooker, Howard, Kearny, Keith, Keya Paha, Kimball, Lincoln, Logan, Loup, McPherson, Merrick, Morrill, Nance, Nuckolls, Perkins, Phelps, Red Willow, Rock, Scotts Bluff, Sheridan, Sherman, Sioux, Thayer, Thomas, Valley, Webster, Wheeler.

NEW MEXICO (18)

Chaves, Colfax, Curry, DeBaca, Eddy, Guadalupe, Harding, Lea, Lincoln, Mora, Quay, Roosevelt, San Miguel, Santa Fe, Socorro, Taos, Torrance, Union.

NORTH DAKOTA (30)

Adams, Billings, Bottineau, Bowman, Burke, Burleigh, Divide, Dunn, Emmons, Golden Valley, Grant, Hettinger, Kidder, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, Morton, Mountrail, Oliver, Renville, Sheridan, Sioux, Slope, Stark, Stutsman, Ward, Williams.

OKLAHOMA (30)

Alfalfa, Beaver, Beckham, Blaine Caddo, Canadian, Cimarron, Comanche, Cotton, Custer, Dewey, Ellis, Garfield, Greer, Grady, Grant, Harmon, Harper, Jackson, Jefferson, Kingfisher, Kiowa, Major Roger Mills, Stephens, Texas, Tillman, Washita, Woods, Woodward.

SOUTH DAKOTA (39)

Aurora, Bennett, Brule, Buffalo, Butte, Campbell, Charles Mix, Corson, Custer, Dewey, Douglas, Edmunds, Fall River, Faulk, Gregory, Haakon, Hand, Harding, Hughes, Hyde, Jackson, Jerauld, Jones, Lawrence, Lyman McPherson, Meade, Mellette, Pennington, Perkins, Potter, Shannon, Stanley, Sully, Todd, Tripp, Walworth, Washabaugh, Ziebach.

TEXAS (99)

Andrews, Archer, Armstrong, Bailey, Baylor, Borden, Brisco, Brown, Callahan, Carson, Castro, Childress, Clay, Cochran, Coke, Coleman, Collingsworth, Concho, Cottle, Crane, Crockett, Crosby, Dallam, Dawson, Deaf Smith, Dickens, Donley, Eastland, Ector, Fisher, Floyd, Foard, Gaines, Garza, Glasscock, Gray, Hale, Hall, Hansford, Hardeman, Hartley, Haskell, Hemphill, Hockley, Howard, Hutchinson, Irion, Jack, Jones, Kent.

King, Knox, Lamb, Lipscomb, Loving, Lubbock, Lynn, McCulloch, Martin, Menard, Midland, Mitchell, Montague, Moore, Motley, Nolan, Ochiltree, Oldham Palo Pinto, Parmer, Pecos, Potter, Randall, Reagan, Reeves, Roberts, Runnels, Schleicher, Scurry, Shackelford, Sherman, Stephens, Sterling, Stonewall, Sutton, Swisher, Taylor, Terrell, Terry, Throckmorton, Tom Green, Upton, Ward, Wheeler, Wichita, Winkler, Wilbarger, Yoakum, Young.

WYOMING (12)

Albany, Campbell, Converse, Crook, Goshen, Johnson, Laramie, Natrona, Niobrara, Platt, Sheridan, Weston.

## S. 1791—INTRODUCTION OF A BILL TO FURTHER SECURE PERSONAL PRIVACY AND TO PROTECT THE CONSTITUTIONAL RIGHT OF PEOPLE TO IGNORE CERTAIN UNWARRANTED GOVERNMENTAL QUESTIONNAIRES

Mr. ERVIN. Mr. President, next week the Subcommittee on Constitutional Rights of the Judiciary Committee will commence a series of hearings on privacy, Federal questionnaires, and constitutional rights.

On Thursday, April 24, the subcommittee will meet at 10:30 a.m. in room 1318 of the New Senate Office Building. We shall hear briefly from a number of citizens who, I believe, will be representative of thousands from every walk of life who have complained to Congress about unwarranted invasion of their personal privacy and about increased harrassment by Government agencies in their everlasting quests for information.

Following this, Prof. Arthur S. Miller, of the George Washington University Law Center, will discuss the constitutional issues raised by such complaints, the role of public law, and some of the questions surrounding use of Federal

(2) Section 6[illegible] b) (relating to allowance of deductions for [illegible] states);

(3) Section 6[illegible] 2(a) (relating to persons required to mak[illegible] returns of income); and

(4) Section 601[illegible] b)(3)(A) (relating to assessment and co[illegible] ction in the case of certain returns of h[illegible] sband and wife). (b) The following provisi[illegible] s of such Code are amended by striking [illegible] t "$1,200" wherever appearing therein [illegible] l inserting in lieu thereof "$2,400":

(1) Section 6[illegible] 2(a)(1) (relating to persons required to [illegible] iake returns of income); and

(2) Section 60[illegible] b)(3)(A) (relating to assessment and co[illegible] ction in the case of certain returns of h[illegible] band and wife).

SEC. 2. (a) Sec[illegible] n 3 of the Internal Revenue Code of 19[illegible] (relating to optional tax if adjusted gross [illegible] come is less than $5,000) is amended by [illegible] ding at the end thereof the following ne[illegible] subsection:

"(c) TAXABLE [illegible] ARS BEGINNING AFTER DECEMBER 31, 1968.—In lieu of the tax imposed by section [illegible] there is hereby imposed for each taxable [illegible] ear beginning after December 31, 1968, [illegible] n the taxable income of every individual [illegible] hose adjusted gross income for such [illegible] is less than $5,000 and who has elected [illegible] such year to pay the tax imposed by this [illegible] ection a tax determined under tables pre[illegible] ibed by the Secretary or his delegate. The[illegible] tables prescribed under this subsection s[illegible] l provide for amounts of tax in the vario[illegible] adjusted gross income brackets approxin[illegible] ely equal to the amounts which would be [illegible] ermined under section 1 if the taxable i[illegible] ome were computed by taking either th[illegible] 10-percent standard deduction or the [illegible] inimum standard deduction."

(b) Section 3(b)[illegible] of such Code is amended by inserting after [illegible] December 31, 1964" each place it appears [illegible] and before January 1, 1969".

(c) Section 4(a[illegible] of such Code is amended by striking out "[illegible] tables in section 3" and inserting in lieu [illegible] hereof "the tables prescribed under sec[illegible] on 3".

(d) Paragraphs [illegible] ) and (3) of section 4(c) of such Code ar[illegible] mended to read as follows:

"(2) Except as [illegible] herwise provided in this subsection, in the [illegible] se of a husband or wife filing a separate [illegible] urn the tax imposed by section 3 shall [illegible] the lesser of the tax shown in the ta[illegible] prescribed under such section which us[illegible] the 10-percent standard deduction or in [illegible] a table which uses the minimum standar[illegible] deduction.

"(3) The table [illegible] escribed under section 3 which uses the [illegible] inimum standard deduction shall not ap[illegible] In the case of a husband or wife filin[illegible] a separate return if the tax of the other [illegible] ouse is determined with regard to the 10-p[illegible] ent standard deduction, except that an in[illegible] vidual described in section 141(d)(2) [illegible] y elect (under regulations prescribed [illegible] y the Secretary or his delegate) to pay t[illegible] tax shown in such table in lieu of the tax [illegible] own in the table which uses the 10-percen[illegible] standard deduction. For purposes of this t[illegible], an election made under the preceding [illegible] ntence shall be treated as an election m[illegible] under section 141(d)(2)."

(e) Section 4[illegible] (4) of such Code is amended to read a[illegible] ollows:

"(4) For nonapp[illegible] ability of the table prescribed under sect[illegible] 3 which uses the minimum standard d[illegible] iction in the case of a married individua[illegible] iling a separate return who does not com[illegible] ute the tax, see section 6014(a)."

(f) The last se[illegible] ence of section 6014(a) of such Code is a[illegible] ided to read as follows: "In the case of a [illegible] arried individual filing a separate return [illegible] id electing the benefits of this subsection [illegible] he table prescribed under section 3 w[illegible] h uses the minimum standard deductio[illegible] shall not apply."

SEC. 3. (a) Section 3402(b)(1) of the Internal Revenue Code of 1954 (relating to percentage method of withholding income tax at source) is amended by striking out the table therein and inserting in lieu thereof the following:

*"Percentage method withholding table*

| "Payroll period: | *Amount of one withholding exemption* |
|---|---|
| Weekly | $27.00 |
| Biweekly | 55.80 |
| Semimonthly | 58.60 |
| Monthly | 116.00 |
| Quarterly | 350.00 |
| Semiannual | 700.00 |
| Annual | 1,400.00 |
| Daily or miscellaneous (per day of such period) | 3.80" |

(b) So much of paragraph (1) of section 3402(c) of such Code (relating to wage bracket withholding) as precedes the first table in such paragraph is amended to read as follows:

"(1)(A) At the election of the employer with respect to any employee, the employer shall (subject to the provisions of paragraph (6)) deduct and withhold upon the wages paid to such employee on or after the 30th day after the date of the enactment of this subparagraph a tax determined in accordance with tables prescribed by the Secretary or his delegate, which shall be in lieu of the tax required to be deducted and withheld under subsection (a). The tables prescribed under this subparagraph shall correspond in form to the wage bracket withholding tables in subparagraph (B) and shall provide for amounts of tax in the various wage brackets approximately equal to the amounts which would be determined if the deductions were made under subsection (a).

"(B) At the election of the employer with respect to any employee, the employer shall (subject to the provisions of paragraph (6)) deduct and withhold upon the wages paid to such employee before the 30th day after the date of the enactment of this subparagraph a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a):".

SEC. 4. The amendments made by the first two sections of this Act shall apply to taxable years beginning after December 31, 1968. The amendments made by section 3 of this Act shall apply with respect to remuneration paid on or after the 30th day after the date of the enactment of this Act.

## S. 1790—INTRODUCTION OF A BILL PROVIDING FOR A GREAT PLAINS CONSERVATION PROGRAM

Mr. YOUNG of North Dakota. Mr. President, I introduce, for appropriate reference, a bill to extend the authority for the Great Plains conservation program.

The objective of the Great Plains conservation program is to assist farmers and ranchers to develop for land-use programs which will help avert many of the hazards that come with drought common to that region.

It is aimed at preserving and enhancing the great productive capacity of the Great Plains. It rests on the foundation blocks of further conservation and wise use and management of the area's soil and water resources. It recognizes that if the agriculture of the region is to be stable certain portions ought to be permanently removed from cultivation.

The original Great Plains Conservation Act authorized appropriations of up to $150,000,000 for conservation practices throughout this vast section of the Nation's midland. This authority expires on December 31, 1971.

Expenditures under this program are approaching the limitations set in the original act. The proposed legislation would extend the authority for 10 years and would authorize an additional $150,000,000 for work under this program. Several other minor improvements are also included in the bill to enable it to more adequately meet the needs of the Great Plains area today.

### SEVERE CLIMATIC VARIATIONS

The Great Plains region is an area of severe climatic variations which periodically produce widespread suffering and heavy economic losses. In this region farm and ranch families have a continuous struggle to protect their best cultivated and grazing lands against soil erosion during seasons of high winds and frequent periods of extremely dry weather.

Because these problems directly concern the lives and prosperity of millions of American citizens, the Nation as a whole is directly concerned. Because all Americans are concerned with the maintenance and improvement of our soil and water resources, we all have an interest in the solution of agricultural problems in the vast Great Plains area.

### BASIC POLICIES

I should like to cite 10 of the basic policies of the Great Plains conservation program:

First. The program emphasizes land use changes, wind erosion control and moisture conservation and management practices which provide, over a period of years, the most enduring conservation benefits for purposes of supporting a stable agriculture.

Second. The program is voluntary on the part of the individual producer.

Third. A plan of farming or ranching operations, including a schedule for conservation treatment, is a prerequisite to participation in the program.

Fourth. The program is in addition to other Department of Agriculture programs. Any phase of other programs that contribute to conservation objectives may be used by the producer to carry out his plan of operation.

Fifth. The producer is responsible for developing and carrying out his plan of operation. The Soil Conservation Service provides competent technical assistance to producers requesting it.

Sixth. The Department of Agriculture offers long-term contracts under which the Secretary makes commitments to share the cost of establishing conservation practices provided for in his farm or ranch plan. These cost-share contracts range from 3 to 10 years.

Seventh. The producer is encouraged to carry out his plan of operation in the shortest period consistent with conditions and his resources.

Eighth. Rental-type payments are not made under this program.

Ninth. The producer may use for grazing or other purposes the land established in vegetative cover.

criminal and civil laws or administrative sanctions in order to acquire personal information from individuals.

On Friday, April 25, the subcommittee will meet at 10:30 a.m. in room 2228 of the New Senate Office Building. At that time Congressman JACKSON E. BETTS, of Ohio, will describe for the Senate his research into the Federal laws and practices affecting individual privacy, and his proposals for limiting some coercion now used against citizens to acquire answers to Government questionnaires, especially those used in the decennial census.

Other witnesses on that day will include Prof. Arthur R. Miller, of the University of Michigan Law School, and Prof. Charles Freid, of the Harvard Law School, who will discuss some vitally important issues relating to privacy and the individual in today's society. Executive branch witnesses will testify at a later date.

Congress has received thousands of complaints from citizens about unwarranted privacy invasion through pressure and intimidation to tell all about themselves and their households. In many instances, the sanctions of the Federal criminal and civil laws are used for this purpose. I believe these complaints raise severe constitutional rights issues under the first, fourth and fifth amendments to the Constitution, but principally under the first amendment.

It is my hope that through this investigation and these hearings, Congress will be able to establish just what rights and duties a citizen has who receives a Government questionnaire.

In connection with this subject I am introducing for study a bill to further secure personal privacy and to protect the constitutional right of people to ignore certain unwarranted governmental questionnaires.

The background and scope of the problem was outlined in a letter to Secretary of Commerce Maurice H. Stans, inviting him or his representative to testify before the subcommittee. I ask unanimous consent to have the letter printed at this point in the RECORD.

There being no objection, the letter was ordered to be printed in the RECORD, as follows:

JANUARY 27, 1969.

HON. MAURICE H. STANS,
*Secretary of Commerce,*
*Department of Commerce,*
*Washington, D.C.*

DEAR MR. SECRETARY: In the course of the Constitutional Rights Subcommittee study of privacy and individual rights, the Subcommittee has received numerous letters, telegrams and phone calls from citizens throughout the country complaining that various questionnaires distributed under the auspices of the Census Bureau of the Commerce Department constitute unwarranted invasions of the privacy of the citizens, and in some instances are burdensome devices for collecting extensive repetitive data which is irrelevant for the purposes of government. These complaints consistently reveal resentment at the governmental intrusion, apprehension over the consequences of reply or a non-reply, and chagrin that Congress has done nothing to clarify the situation or to establish guidelines and limitations for the activities of those charged with collecting Federal data.

In view of the significance of this subject for every citizen, I believe it is essential that Congress conduct a careful and comprehensive review of the public policy and the constitutional and legal issues involved.

The Constitutional Rights Subcommittee is therefore scheduling public hearings to consider these matters. Since your views as Secretary of the Department of Commerce will be invaluable in Congressional consideration of this national issue, we hereby extend to you an open invitation to appear before the Subcommittee in February or March to describe your Department's authority and purpose in collecting information from citizens. We are interested not only in the rights of citizens in surveys conducted by the Census Bureau for its own purposes, but also those undertaken for other Federal agencies. One example of this is the recent questionnaire sent to disabled veterans on behalf of the Veterans Administration requiring a full-scale revelation of the veteran's personal and family financial situation.

The new decennial Census questionnaires will be distributed shortly, and it is therefore our hope that you will be able to testify in February. It is urgent, I believe, that the American people hear from you personally what rights they have and what duties they owe with respect to the new questionnaires. The series of Subcommittee hearings will provide that forum. By affording you and other Federal agency heads the chance to testify on this subject along with constitutional law experts and ordinary citizens, the hearings will also initiate a long-delayed dialogue between citizens and government on this crucial issue. From this dialogue, we hope there will evolve a better understanding of the proper roles of both citizens and Federal officials.

With appreciation for your assistance in our study and with all kind wishes, I am

Sincerely yours,

SAM J. ERVIN, JR.,
*Chairman.*

Mr. ERVIN. Mr. President, the members of the subcommittee are Senator JOHN MCCLELLAN, of Arkansas; Senator EDWARD M. KENNEDY, of Massachusetts; Senator BIRCH BAYH, of Indiana; Senator ROBERT C. BYRD, of West Virginia; Senator ROMAN L. HRUSKA, of Nebraska; Senator HIRAM L. FONG, of Hawaii; and Senator STROM THURMOND, of South Carolina.

I introduce the bill for appropriate reference, and I ask unanimous consent that the text of the bill be printed in the RECORD.

The VICE PRESIDENT. The bill will be received and appropriately referred; and, without objection, the bill will be printed in the RECORD.

The bill (S. 1791) to further secure personal privacy and to protect the constitutional right of individuals to ignore unwarranted governmental requests for personal information introduced by Mr. ERVIN, was received, read twice by its title, referred to the Committee on the Judiciary, and ordered to be printed in the RECORD, as follows:

S. 1791

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That it shall be unlawful for any officer or employee of any executive branch or any executive agency of the United States Government, or for any person acting or purporting to act under his authority—

(1) to require or to attempt to require any individual to disclose for statistical purposes any information concerning his personal or financial activities or those of any member of his family or concerning his personal or real property or that of any member of his family unless the information is sought as a result of a specific provision of the Constitution and a specific Act of Congress, in which case the disclosure shall be mandatory and the individual shall be informed under which constitutional provision and which Act of Congress the disclosure is mandatory; or

(2) To request or attempt to request any person in the United States to disclose for statistical purposes any information concerning his personal or financial activities or those of any member of his family, or concerning his personal or real property or that of any member of his family, unless such request has been specifically authorized by Act of Congress, in which case the individual shall be advised that such disclosure is voluntary and that he is not compelled to comply with such request.

## S. 1794—INTRODUCTION OF A BILL ON TAX REFORM

Mr. MOSS. Mr. President, tomorrow is the "ides of April," and millions of Americans are today dropping their Federal income tax returns into the mailbag—and burning with indignation and resentment as they do so.

They feel they are not getting fair treatment from their Government under the present tax system. They are perfectly willing to pay their share of their taxes, but they are not willing to be taxed under a system that is erratic, unjust, replete with favoritism, and unnecessarily damaging to their way of living and to their economic plans and interests. I agree with them.

I have just returned from Utah where I had an opportunity to talk with many people personally. Let me tell you that the "taxpayer's revolt" we have been reading about, and seeing reflected in our mail, is real and it is earnest. It grows in strength every day.

In my estimation, tax reform is the most urgent problem facing this Congress. It is not right to ask the average, middle-income or low-income taxpayer—the men and women who are the backbone of America—to pay such a large burden in taxes when there are millionaires who pay no taxes at all because of tax loopholes.

It makes me angry, too, to know that in 1965 and 1966 more than 150 persons with annual incomes of above $200,000 paid absolutely no taxes at all. Nor do I like it when I hear that more than half of the taxpayers whose income is over $1 million pay a tax rate at less than 30 percent. Our system is supposed to be based on ability to pay—wealthy people are supposed to pay a progressively higher rate than those in the lower brackets—yet because of special deductions and loopholes they pay what is for them little more than the cost of some new luxury.

To correct these inequities, we must move in two directions at once.

We must reduce the burden on the middle and lower income taxpayers, and we must close the tax loopholes which allow the very rich to pay very little in taxes, or in some instances, to pay no taxes at all.

I am taking ıe first step in this program today b introducing a bill to increase the per nal income tax exemption to $1,200. 'his is the quickest and most equitable ay to give relief to the mass of taxpa 's.

The curren exemption of $600 has been in effect f 20 years. It was adopted first in 1948 foll wing World War II, and it has not beer hanged since that time. The consumer rice index has risen almost 50 percen since 1948, but we have made absolute no adjustment in the personal tax e nption. We have kept it at the same le because we have relied on it to mee our needs for revenue, rather than c sidering the needs and problems of th citizens whose country this is.

I plan to tak additional steps to reform our tax s icture. There are many tax loopholes w ich must be closed. We should make a thorough study of tax exempt founda ons—more than 30,000 of them are virt ally uncontrolled by the Treasury—of de letion allowances, charitable contribut ons, estate taxes, real estate shelters nd tax free bonds, to mention only a ew areas.

I question wi ether the time has not come to repeal e 7-percent investment tax credit which oumps $3 million a year into the overhe ted economy by allowing industries l rge discounts through the tax laws on purchases of plant and equipment.

And there ar nany other fields which should be caref lly examined. I realize that the House Ways and Means Committee has som studies now underway, and I hope will ave some recommendations soon. Le slation must be considered this ses on which will begin to correct some of ne inequities and catch some of the tax lodgers.

Mr. President, I introduce, for appropriate referenc a bill to amend the Internal Reven Code of 1954 to increase the amou t of the deduction for each personal emption to $1,200.

The VICE PR SIDENT. The bill will be received and appropriately referred.

The bill (S. 1795) to amend the Internal Revenue ode of 1954 to increase the amount of he deduction for each personal exemp on to $1,200, was received, read twi e by its title, and referred to the C mmittee on Finance.

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## S. 1795—INTRODUCTION OF A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1954

Mr. RIBICOFF. Mr. President, for myself and 26 othe Senators, I introduce a bill to amend the Internal Revenue Code of 1954 in an effort to encourage and accelerate he attack against air and water pollu on by private industry. This bill would ermit, for Federal income tax purpo s, the amortization of the cost of poll tion abatement equipment over a p iod of 3 years rather than over the iod of the equipment's useful life.

Mr. President, this Nation is daily becoming more a are and worried about the growing me ace of our deteriorating environment. Th increasing incidents of dirty air and water in America are cause for widespread concern and shame. Time is running short when we can take effective action to clean up this pollution.

The foundation for a national effort against this problem was laid in the comprehensive air and water pollution control legislation which has passed Congress in the last 5 years. But Federal legislation is not enough by itself. To launch a truly effective assault against air and water pollution we must join private industry as a full-fledged partner in the effort. The bill which I introduce today seeks to encourage this partnership by providing a tax incentive to industry to purchase and utilize the best pollution abatement equipment available.

If we are to clean up this Nation's air and water a significant part of the task will fall to private industry. But we cannot simply point to industry as the culprit and expect the job to be done over night. Unfortunately, in today's polluted environment, clean air and water are no longer free. We cannot hide the fact that the development, purchase and installation of the most sophisticated pollution control equipment will be an expensive undertaking. Unlike capital expenditures for other equipment, pollution abatement equipment will not materially enhance a company's profits. This kind of investment is an investment in the public welfare, and we must be realistic and ask the public to bear a small share of the cost.

The benefits will far outweigh any tax loss. By encouraging industry to take immediate steps to curb pollution we insure the greater success of Federal, State and local control programs. Today, all levels of government are establishing pollution standards. But mere standards are not sufficient. We must seek to encourage compliance with these regulations at the earliest possible date. Therefore, I believe tax incentives in this field are a justifiable expense which will return a public benefit many times over.

A major part of this country's air and water pollution can be traced directly to industrial activity. Therefore, industry must bear a great burden of the cleanup effort. But industrial pollution will be a costly matter to wipe out. Complying with Government pollution regulations will be expensive and, frankly, the more expensive it is, the longer it will take to make real progress.

According to recent statistics, factories which install efficient anti-air-pollution equipment may face a 5- to 20-percent increase in costs. At some locations pollution abatement equipment may cost more than the actual production facilities.

In turn, water pollution control devices are equally expensive. One estimate for example, puts the cost of industrial water pollution control to the year 2000 at $32 billion.

The plain fact is that the high cost of clean air and water will simply delay the time when clean air and water become a reality unless the cost is shared.

For some marginal plants the cost of such equipment may be prohibitive; for others the expense will encourage delay. I believe the enactment of tax incentives in this area will eliminate any excuses for the failure to clean up industrial wastes.

Under present law a taxpayer who buys equipment to abate pollution may take a depreciation deduction for such equipment over the years of its useful life. However, some of this equipment may have a life of 20 years or more, and the deductions each year are relatively small. At the present time the capital expenditures for pollution control equipment are treated in the same manner as other capital expenditures—despite the fact that the money spent does not return a profit.

By allowing a taxpayer to depreciate his equipment for tax purposes in 3 years, there is a greater incentive to install such equipment.

To qualify for this special treatment the appropriate state pollution control agency must certify to the Federal Government that the equipment is in conformity with State standards and pollution control programs. For water pollution control equipment, this certification will go to the Federal Water Pollution Control Administration; for air pollution it will go to the Department of Health, Education, and Welfare or the Secretary of the Interior will certify to the Secretary of the Treasury that the equipment meets minimum Federal standards and is in furtherance of the policy of the United States to cooperate with the States in preventing pollution.

Our tax laws already provide economic incentives in several areas. Research and experimental expenditures can be deducted immediately. Capital expenditures for water and soil conservation can also be deducted currently. The same treatment is afforded exploration expenditures in search of minerals. I believe that the national interest calls for similar treatment for expenditures related to improving the condition of our water and air.

We cannot realistically expect to attain our goals without the full cooperation of private industry. This legislation will encourage such cooperation at a small cost. The Joint Committee on Internal Revenue Taxation has estimated that rapid amortization of abatement equipment would cost the general revenue between $50 and $150 million annually for 3 years. This loss would decline after 3 years.

Mr. President, I am pleased to have join me in sponsoring this bill the following Senators: BENNETT, BIBLE, BOGGS, BROOKE, BYRD of West Virginia, DODD, ERVIN, FANNIN, GRAVEL, GURNEY, INOUYE, JACKSON, MATHIAS, McGEE, McINTYRE, MILLER, MOSS, MUSKIE, PACKWOOD, PELL, RANDOLPH, SAXBE, SCOTT, THURMOND, TOWER, and TYDINGS.

I ask unanimous consent that the bill be printed at this point in the RECORD.

The VICE PRESIDENT. The bill will be received and appropriately referred; and, without objection, the bill will be printed in the RECORD.

The bill (S. 1795) to amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of